

SECTION II

MINIMUM TAX LEVY/SGLAs/CAP BANKING

A. OVERVIEW

The Comprehensive Educational Improvement and Financing Act (CEIFA) and subsequent amendments, provides for spending growth limitation adjustments (SGLA) and cap banking, and integrates those calculations with the calculation of a district's required minimum tax levy. A regular or county vocational school district's 2003-04 maximum permitted net budget will be the greater of the maximum permitted net budget after spending growth limitation adjustments and banked cap, or the spending limitation amount using the minimum tax levy.

N.J.S.A. 18A:7F-5d also allows districts to present a separate proposal or proposals for additional funds to the voters or board of school estimate. When presenting a separate proposal to the voters or board of school estimate, there is no requirement that the base budget be at the maximum permitted and there is no requirement to reduce surplus to 3% of the proposed base budget.

Under N.J.S.A. 18A:46-31 as amended, a county special services school district's general fund budget, exclusive of any county contribution, may not exceed the general fund budget, exclusive of any county contribution, in the prebudget year adjusted by the CPI or 3%, whichever is greater, plus an enrollment factor. As such, none of the following information regarding minimum tax levy, spending growth limitation adjustments, banked cap, and separate proposals applies to these districts.

N.J.S.A. 18A:7F-5d provides different calculations of the maximum permitted net budget of regular and county vocational districts dependent upon whether the district is proposing a base budget which:

- 1) includes spending which exceeds the maximum T&E budget;
- 2) is set at or below the minimum T&E budget; or
- 3) is set at or below the maximum T&E budget.

Included as part of those calculations are what are referred to as "statutory" spending growth limitation adjustments. These statutory adjustments are allowed under the law without application to the Commissioner for five circumstances: 1) changes in enrollment; 2) capital outlay expenditures; 3) non-remote pupil transportation costs; 4) special education costs in excess of \$40,000 per pupil; and 5) opening a new school facility in the budget year.

In addition to these statutory adjustments, districts may apply to the Commissioner for spending growth limitation adjustment under three criteria: 1) the use of early childhood

program aid; 2) the use of demonstrably effective program aid, and 3) an increase in tuition paid under N.J.S.A. 18A:38-19.

A district may use spending growth limitation adjustments and banked cap that apply to their proposed budget. All eligible statutory SGLAs must be used first, then districts have the option of using banked cap and/or Commissioner SGLAs. These adjustments are added to the maximum permitted net budget before adjustment that is calculated for all regular and vocational districts as the prebudget year net budget inflated by the CPI or 3%, whichever is greater. Since the CPI is below 3%, the maximum permitted net budget before adjustment for 2003-04 is the prebudget year net budget times 1.03. This calculation is provided on the CEIFA-BUD printout.

Any spending growth limitation adjustments, both statutory and Commissioner, and use of banked cap are added to the maximum permitted net budget before adjustment. This maximum permitted net budget after spending growth limitation adjustments and banked cap is then compared to the district's spending limitation using the minimum tax levy calculated in accordance with N.J.S.A. 18A:7F-5b. Since the district by law must raise its minimum tax levy, the 2003-04 maximum permitted net budget will be the greater of the two calculations.

The budget program includes worksheets that will calculate a district's available banked cap and eligibility under each of the available statutory and Commissioner spending growth limitations using this information and data that has been keyed in the budget statement data entry screens and the minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) data entry screens. In many of these calculations, there is no data entry screen required to perform the calculation and its result can only be viewed by printing the report from the minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) report menu.

No calculation of banked cap or spending growth limitation adjustment will be performed unless the district has registered for the adjustment type on the Supporting Documentation cover page. Districts must place an X on the lines provided for the adjustment/proposal type (Statutory Spending Growth Limitation Adjustment; Use of Banked Cap; Request to Commissioner for Spending Growth Limitation Adjustment; or Separate Proposal(s) - Voters or Board of School Estimate) in order to access the minimum tax levy/banked cap/spending growth limitation adjustment (CEIFA Calcs) screens and/or print a report. As a reminder, districts should reaccess the Supporting Documentation cover page screen and remove any X placed for a Commissioner spending growth limitation adjustment if the district decides not to make use of the adjustment or the budget program determines the district is ineligible; this will eliminate the program calculating the district's excess surplus at three percent. Statutory SGLA's should always be completed to determine eligibility even if the district does not wish to use them. The department will calculate a district's banked cap from the eligible statutory SGLAs that a district does not request to use in the budget year. Please check the cover page prior to submission to the county office for the correct status of your district's budget.

Samples of the worksheets/forms that are the basis of the calculations and reports follows this section to allow districts to manually perform the calculations themselves.

The purpose of this section is to explain those calculations as well as to describe the reporting requirements, responsibilities, and procedures regarding the spending growth limitation/banked cap/separate proposal process.

Abbott districts should reference the separate manual, Budget Guidelines Addendum for Abbott Districts for detailed information on the impact of requests for additional Abbott v. Burke State aid on the CEIFA calculations discussed on the following pages.

B. NET BUDGET CAP WORKSHEET

A sample of the net budget cap worksheet follows this section.

The net budget cap worksheet compares the maximum permitted net budget to the sum of miscellaneous local revenue (lines 140, 191, 230, 253, and 272), budgeted fund balance - general fund (121), the general fund local levy (150 or 160), core curriculum standards aid (280), supplemental core curriculum standards aid (281), Abbott v. Burke parity remedy aid (283), stabilization aid (340), supplemental stabilization aid (341), transportation aid (300), special education aid (310), bilingual education aid (320), county vocational education program aid (350), post-secondary vocational program aid (352), consolidated aid aid (353), early childhood program aid (425), demonstrably effective program aid (426), and instructional supplement aid (428) less an increase in capital reserve (7690).

In accordance with the school choice application, School Choice Aid (285) is not included in the district's net budget and therefore excluded from all other CEIFA calculations and reports, including minimum tax levy, report of district within T&E range, banked cap, enrollment SGLA, maximum permitted net budget after SGLA, and 3% calculation for Commissioner SGLAs.

The amount reflected on Item 22 - Total District Net Budget (Item 23 for Abbott districts) cannot exceed the 2003-04 maximum permitted net budget, which is the greater of the maximum permitted net budget after statutory/Commissioner spending growth limitation adjustments and banked cap or the spending growth limitation using the minimum tax levy. These calculations are performed by the computer and the greater of the two amounts is entered on item 23 (item 24 for Abbott districts) of the net budget cap worksheet when the report is printed.

The copy of the school district budget statement submitted to the county superintendent for review cannot include any revenues or appropriations above the maximum permitted net budget. Therefore, the amount appearing on Item 24 cannot be negative, unless the result of a separate proposal. Any additional budget increases must be proposed separately to the voters or the board of school estimate, and be supported by interpretative statements.

The spending growth limitation adjustment process begins with the completion of the Net Budget Cap Worksheet, which is automatically produced by the budget program. If Item 24 on the Net Budget Cap Worksheet is a negative figure before any adjustments are calculated, the board of education's spending growth limitation using the minimum

tax levy is not sufficient to fund its proposed budget and the district must submit a budget that contains statutory spending growth limitation adjustments and/or use of banked cap and/or an application for Commissioner spending growth limitation adjustment.

After these adjustments are calculated, a zero, or positive number, must appear on Item 24. If additional funds are to be requested, they must be included in a separate proposal and cannot be included in the base budget. The report selection “Letter of Transmittal/Net Budget Cap Worksheet” and “Report of Maximum Permitted Net Budget After SGLA and Banked Cap” must be reprinted to reflect any changes.

Net Budget Cap Worksheets

Regular District

III. NET BUDGET CAP WORKSHEET

Miscellaneous Local Revenue:

1. Transfers from Other Funds	Line 140, col. 4
2. Other Local Governmental Units - Unrestricted	Line 191, col. 4
3. Unrestricted Miscellaneous Revenues	Line 253, col. 4
4. Unrestricted Revenues from Intermediate Sources	Line 272, col. 4
5. Total Miscellaneous Local Revenue (1 thru 4)	
6. Budgeted Fund Balance - General Fund	Line 121, col. 4
7. Local Tax Levy	Line 150, col. 4
8. Core Curriculum Standards Aid	Line 280, col. 4
9. Supplemental Core Curriculum Standards Aid	Line 281, col. 4
10. Stabilization Aid	Line 340, col. 4
11. Supplemental Stabilization Aid	Line 341, col. 4
12. Subtotal - Total Regular Spending (5 thru 11)	
13. Transportation Aid	Line 300, col. 4
14. Special Education Aid	Line 310, col. 4
15. Bilingual Education	Line 320, col. 4
16. Consolidated Aid	State aid preload
17. Early Childhood Program Aid	Line 425, col. 4
18. Demonstrably Effective Program Aid	Line 426, col. 4
19. Instructional Supplement Aid	Line 428, col. 4
20. Subtotal (12 thru 19)	
21. Less Increase in Capital Reserve	Line 7690, col. 4
22. TOTAL NET BUDGET (Item 20 less 21)	
23. 2003-04 Maximum Permitted Net Budget	
24. Item 23 Less Item 22 (Cannot be negative)	

County Vocational School District

II. NET BUDGET CAP WORKSHEET

Miscellaneous Local Revenue:	
1. Transfers from Other Funds	Line 140, col. 4
2. Non-Resident Fees	Line 230, col. 4
3. Unrestricted Miscellaneous Revenues	Line 253, col. 4
4. Total Miscellaneous Local Revenue (1 thru 3)	
5. Budgeted Fund Balance - General Fund	Line 121, col. 4
6. County Tax Levy	Line 160, col. 4
7. Core Curriculum Standards Aid	Line 280, col. 4
8. Supplemental Core Curriculum Standards Aid	Line 281, col. 4
9. Stabilization Aid	Line 340, col. 4
10. Supplemental Stabilization Aid	Line 341, col. 4
11. Subtotal - Total Regular Spending (4 thru 10)	
12. Transportation Aid	Line 300, col. 4
13. Special Education Aid	Line 310, col. 4
14. Bilingual Education	Line 320, col. 4
15. County Vocational Education Program Aid	Line 350, col. 4
16. Post-Secondary Vocational Program Aid	Line 352, col. 4
17. Consolidated Aid	State aid preload
18. Demonstrably Effective Program Aid	Line 426, col. 4
19. Instructional Supplement Aid	Line 428, col. 4
20. Subtotal - (11 thru 19)	
21. Less Increase in Capital Reserve	Line 7690, col. 4
22. TOTAL NET BUDGET (Item 20 less 21)	
23. 2003-04 Maximum Permitted Net Budget	
24. Item 23 Less Item 22	
(Cannot be negative)	

County Special Services School District

II. NET BUDGET CAP WORKSHEET

1. Total General Fund Budget	Line 410, col. 4
2. Less: County Contribution	Line 160, col. 4
3. Less: Increase in Capital Reserve	Line 7690, col. 4
4. TOTAL NET BUDGET (Item 1 less Item 2 and 3)	
5. 2003-04 Maximum Permitted Net Budget	
6. Item 5 Less Item 4	
(Cannot be negative)	

C. CAP BANKING

CEIFA was amended in 2000 (N.J.S.A. 18A:7F-5a) to allow districts that have an actual net budget less than the maximum permitted spending authorized under N.J.S.A. 18A:7F-5(d) to “bank” the unused spending authority for use in the next two succeeding budget years. The maximum permitted spending authorized under N.J.S.A. 18A:7F-5d includes the three percent (or CPI whichever is greater) growth over a district’s prior year net budget plus the five statutory SGLAs: enrollment, capital outlay, transportation, special education, and opening a new school facility. The difference between the district’s maximum permitted spending amount and the district’s actual net budget in the budget certified for taxes (which includes merged separate proposals) is “banked.”

In order to determine banked cap, beginning in 2001-02, the budget program required all districts subject to the spending limitation to complete the statutory SGLA worksheets to determine eligible amounts. The software will generate a fatal edit if an X is not placed in the applicable fields on Supporting Documentation zero.

The 2003-04 budget is the second year that districts will be able to utilize unused spending authority or “banked cap” from the prior budget year (2002-03) to increase budget year spending authority. In addition, districts will have one more year (2003-04) to spend any unused “banked cap” from the 2001-02 budget. Accordingly, the banked cap report that was created in 2002-03 has been revised to summarize a district’s unused 2001-02 “banked cap” for use in 2003-04, and its 2002-03 “banked cap” for use in 2003-04 and/or 2004-05. This report is automatically generated using data from the district’s 2002-03 transmitted budget data and can be accessed from the report menu under “CEIFA Calcs.”

In accordance with the amended finance and business services rules (N.J.A.C. 6A:23-8.9(b)), **a district can request use of “banked cap” only after it has fully exhausted all eligible statutory spending adjustments in the budget year.** The amended rules also require districts requesting use of banked cap to submit a board resolution along with the minutes of the board meeting the “banked cap” request was discussed and adopted.

The board resolution must contain the following:

- the need for and amount of the unused spending authority to be included in the base budget; and
- a statement that said need must be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.

Unused spending authority from 2001-02 must be used prior to requesting use of 2002-03 “banked cap;” the “banked cap” report will automatically deduct from unused 2001-02 amounts prior to 2002-03 amounts upon data entry of a requested amount for 2003-04.

The report of banked cap should first be printed to determine the amount available from the 2001-02 and 2002-03 budgets that is eligible for use in 2003-04 and then request the amount needed on the cap bank data entry screen under the CEIFA calcs menu. Districts should still only request the amount of banked cap and SGLAs needed to bring the net budget cap worksheet to zero (item 24 for regular districts and item 25 for Abbott district).

The reports on the maximum permitted net budget after SGLAs and the spending growth limitation summary report include the requested amount of banked cap. A similar process should be followed for requesting the use of banked cap as followed for requesting the use of spending growth limitation adjustments.

CEIFA CALCS

District

Report of Banked Cap for Use in 2003-04

Maximum Permitted Net Budget Before SGLAs for 02-03 (excluding School Choice Aid)	_____	(A)
02-03 Statutory SGLA Eligible Amount:		
Enrollment SGLA	_____	(B)
Capital Outlay SGLA	_____	(C)
Transportation SGLA	_____	(D)
Special Education Costs > \$40K SGLA	_____	(E)
New School Buildings SGLA	_____	(F)
Total Eligible Spending Level in 02-03	_____	(G)
02-03 Net Budget Certified for Taxes	_____	(H)
02-03 Banked Cap for Use in 03-04 or 04-05		_____ (Ia)
01-02 Banked Cap for Use in 02-03 or 03-04	_____	(Ib)
Amount of Banked Cap Used in 02-03	_____	(Ic)
01-02 Banked Cap Available for Use in 03-04		_____ (Id)
Maximum Allowable Banked Cap for 03-04		_____ (Ie)
Amount Requested for Use in 03-04		_____ (J)
Adjustment for Use of Banked Cap (Lesser of (Ie) or (J))		_____ (K)
Total 02-03 Banked Cap Available for Use in 04-05		_____ (L)

The Net Cap Budget Worksheet has been reviewed and the Additional Spending Growth Adjustment is necessary for the budget year. All eligible SGLA's have been utilized prior to requesting the use of banked cap.

County Superintendent

Date

D. MINIMUM TAX LEVY CALCULATION

The calculation of a district's minimum tax levy per N.J.S.A. 18A:7F-5b differs for Abbott districts, DFGA districts (as defined under N.J.S.A. 18A:7F-3) spending below the T&E range and other regular and vocational districts. Samples of the worksheets follow this section.

ABBOTT DISTRICTS

Abbott districts must be at parity before a reduction in the tax levy can occur. The minimum tax levy for Abbott districts receiving parity aid equals their 2002-03 tax levy. The minimum tax levy for Abbott districts not receiving parity aid is calculated as follows:

- 1) Calculate the maximum T&E budget by multiplying your district's DOE projected weighted 10/15/03 enrollment by \$8,728.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the maximum T&E budget.
- 3) Compare the figure calculated in 2) to the prior year tax levy.
- 4) The minimum tax levy is lesser of the prior year tax levy or the tax levy based on the maximum T&E budget.

DFGA DISTRICTS

For DFGA districts that are spending below the minimum T&E range, the minimum tax levy is determined as follows:

- 1) Calculate the minimum T&E budget by multiplying your district's DOE projected weighted 10/15/03 enrollment by \$7,897.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the minimum T&E Budget.
- 3) The minimum tax levy is the amount calculated in 2).

ALL OTHER REGULAR AND VOCATIONAL DISTRICTS

For all other regular and vocational districts, including DFGA districts with spending at or above the minimum T&E range, the minimum tax levy is determined as follows:

- 1) Use the required local share amount preloaded for your district. This figure is the lesser of the local share calculated at the district's minimum T&E budget or the district's budgeted local share (local tax levy, budgeted fund balance, and miscellaneous income) for the prior year.
- 2) Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the required local share.
- 3) The minimum tax levy is the amount calculated in 2).

There will be an edit check that the district's proposed budget includes a tax levy that equals or exceeds the minimum levy as calculated above.

Minimum Tax Levy Calculations

Abbott Districts Not Receiving Abbott Parity Remedy Aid - Minimum Tax Levy Calculation

Maximum T&E Budget 2003-04 DOE WENR _____ X \$8,728 _____ (A)

Less:

Core Curriculum Standards Aid	Line 280, col. 4
Supplemental Core Curriculum Standards Aid	Line 281, col. 4
Stabilization Aid	Line 340, col. 4
Supplemental Stabilization Aid	Line 341, col. 4
Budgeted Fund Balance - General Fund	Line 121, col. 4
Miscellaneous Local Revenue:	
Transfers from Other Funds	Line 140, col. 4
Other Local Governmental Units – Unrestricted	Line 191, col. 4
Unrestricted Miscellaneous Revenues	Line 253, col. 4
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4

_____ (B)

Tax Levy Based on Maximum T&E Budget (A) - (B) _____ (C)

Prior Year Tax Levy _____ Line 150, col. 3 (D)

Minimum Tax Levy - Lesser of (C) or (D) * _____ (E)

*Amount Shown on Line 150, col. 4 Must Equal or Exceed

DFGA Districts (BBB) - Minimum Tax Levy Calculation

Minimum T&E Budget 2003-04 DOE WENR _____ X \$7,897 _____ (A)

Less:

Core Curriculum Standards Aid	Line 280, col. 4
Supplemental Core Curriculum Standards Aid	Line 281, col. 4
Stabilization Aid	Line 340, col. 4
Supplemental Stabilization Aid	Line 341, col. 4
Budgeted Fund Balance - General Fund	Line 121, col. 4
Miscellaneous Local Revenue:	
Transfers from Other Funds	Line 140, col. 4
Other Local Governmental Units – Unrestricted	Line 191, col. 4
Unrestricted Miscellaneous Revenues	Line 253, col. 4
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4
Stablization Aid Reduction	

_____ (B)

Minimum Tax Levy (A) - (B) * _____ (C)

*Amount Shown on Line 150, col. 4 Must Equal or Exceed

Minimum Tax Levy Calculations

Most Districts – Minimum Tax Levy Calculation

Required Local Share		_____ (A)
Less:		
Supplemental Core Curriculum Standards Aid	Line 281, col. 4	
Stabilization Aid	Line 340, col. 4	
Supplemental Stabilization Aid	Line 341, col. 4	
Budgeted Fund Balance - General Fund	Line 121, col. 4	
Miscellaneous Local Revenue:		
Transfers from Other Funds	Line 140, col. 4	
Other Local Governmental Units – Unrestricted	Line 191, col. 4	
Non-Resident Fees	Line 230, col. 4	
Unrestricted Miscellaneous Revenues	Line 253, col. 4	
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4	
		_____ (B)
Minimum Tax Levy (A) - (B)	* _____	(C)

*Amount Shown on Line 150 or 160, col. 4 Must Equal or Exceed

E. DETERMINING DISTRICT STATUS WITHIN THE T&E RANGE

All districts must print the report available on the minimum tax levy/spending growth limitation adjustment (CEIFA Calcs) report menu to review the calculation of the status of their proposed budget within the T&E range.

This status is used to determine which calculation will be used for the statutory spending growth limitation adjustment for a change in enrollment as well as your district's responsibility regarding public notice and inspection. This calculation is also important in determining the appropriate procedures to be followed in the event of a voter defeat or board of school estimate reduction of the proposed budget.

A sample of the worksheet follows this section.

There is no data entry required for the calculation, which is as follows:

- 1) Divide your district's total budgeted regular spending per the net budget cap worksheet (line 12 for regular districts; line 13 for Abbott districts; line 11 for vocational districts) by your district's projected weighted enrollment at 10/15/03 to determine the budgeted district per pupil regular spending.
- 2) If the amount calculated in 1) is greater than \$8,728, the proposed budget exceeds the maximum T&E budget; if it is greater than \$7,897 but less than or equal to \$8,728, the proposed budget is within the T&E range; if it is less than or equal to \$7,897, the proposed budget is at or below the minimum T&E budget.
- 3) To calculate the total amount of your budget that is in excess of the maximum T&E budget, subtract \$8,728 from the amount calculated in 1). If the difference is positive, multiply that difference by the projected weighted enrollment at 10/15/03. There is no excess if the difference is negative.

The results of the above calculations will be included on the Supporting Documentation cover page when printed.

Report of District Status Within T&E Range

District Regular Spending Per Pupil:

Total Budgeted Regular Spending (Per Net Budget Cap Worksheet: Line 12 Reg.; Line 11 Voc.)	_____	(A)
District Projected WENR for 2003-04	_____	(B)
Budgeted District per Pupil Regular Spending = (A)/(B)	_____	(C)
Maximum T&E Budget per Weighted Pupil	_____ 8,728	(D)
Excess Per Pupil Amount = (C) - (D); If less than or equal to zero, then zero	_____	(E)
Amount in Excess of Maximum T&E Budget = (E) * (B)	_____	(F)

If C is:

Greater than \$8,728

Greater than \$7,897 but less than or equal to \$8,728

Less than or equal to \$7,897

Proposed Budget Exceeds Maximum T&E Budget

Proposed Budget is Within the T&E Range

Proposed Budget is at or Below the Minimum T&E Budget

IMPORTANT NOTE:

If an amount in excess of the Maximum T&E Budget is calculated on (F) above, the district must complete Support Doc 1b, and the following statement must be included in the sample ballot required pursuant to section 10 of P.L.1995, c.278 (C.19:60-10):

The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

F. STATUTORY GROWTH LIMITATION ADJUSTMENTS

There are five available criteria outlined in N.J.S.A. 18A:7F-5d for a statutory growth limitation adjustment.

1. Changes in enrollment
2. Certain capital outlay expenditures
3. Expenditures for pupil transportation services provided pursuant to N.J.S.A. 18A:39-1.1
4. Special education costs per pupil in excess of \$40,000
5. Expenditures for opening a new school facility in the budget year

Samples of the worksheets for each of these calculations follows each SGLA description. Eligibility under each of these criteria is calculated by the budget program.

1. Enrollment SGLA

The calculation of a spending growth limitation adjustment for a change in enrollment differs based on the district's status within the T&E range. This adjustment applies to regular and vocational districts with projected increases in enrollment. The adjustment amount will be the lesser of the amount requested for adjustment or the maximum amount eligible for adjustment as calculated below:

- Determine the projected change in resident enrollment. This equals the difference between the district's enrollment projections for the budget year and the districts prebudget year projected enrollments as of October 15. (A)
- Determine which range the district's proposed base budget (D) is in to determine the per pupil amount. (B)
- Determine the inflation rate to use when computing the inflated per pupil value. If the consumer price index is greater than 3%, use the CPI, otherwise use 3%. (C)

The SGLA calculation is dependent upon where the district is within the T&E range (D):

(D) Exceeds the Maximum T&E Budget N.J.S.A. 18A:7F-5d(1)	(D) At or Below the Min. T&E Budget N.J.S.A. 18A:7F-5d(2)	(D) Within the T&E Range N.J.S.A. 18A:7F-5d(3)
(A) Projected increase in the <u>unweighted</u> resident enrollment between the prebudget year and the budget year <i>Multiplied by</i> (B) The prebudget year per pupil general fund tax levy <i>Inflated by</i> (C) The greater of CPI or 3%	(A) Projected increase in the <u>weighted</u> resident enrollment between the prebudget year and the budget year <i>Multiplied by</i> (B) The minimum T&E per pupil amount	(A) Projected increase in <u>unweighted</u> resident enrollment between the prebudget year and the budget year <i>Multiplied by</i> (B) The prebudget year per pupil T&E program budget amount <i>Inflated by</i> (C) The greater of CPI or 3%

**Statutory Spending Growth Limitation
Adjustment for Changes in Enrollment Worksheet
District Per Pupil Spending Exceeds Maximum**

District Projected Resident Enrollment - 10/15/03 _____ (A)

District Projected Resident Enrollment - 10/15/02 _____ (B)

Increase in Resident Enrollment = (A) - (B) _____ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (D) through (I) below:

Prior Year General Fund Tax Levy (Line 150 or 160, col.3) _____ (D)

Prior Year Per Pupil Tax Levy for Adjustment Purposes = (D)/(B) _____ (E)

Inflated Prior Year Per Pupil Tax levy = (E) * 1.03 _____ (F)

Maximum Eligible Adjustment - (F) * (C) _____ (G)

Requested Adjustment Amount _____ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) _____ (I)

Enrollment report was reviewed. See certification thereon.

County Superintendent

Date

**Statutory Spending Growth Limitation
Adjustment for Changes in Enrollment Worksheet
District Per Pupil Spending Within T & E Range**

District Projected Resident Enrollment - 10/15/03 _____ (A)

District Projected Resident Enrollment - 10/15/02 _____ (B)

Increase in Resident Enrollment = (A) - (B) _____ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (D) through (I) below:

2002-03 T&E Program Budget

General Fund Tax Levy _____

Budgeted Fund Balance - General Fund _____

Miscellaneous Local Revenue:

Transfers from Other Funds _____

Other Local Governmental Units - Unrestricted _____

Non-Resident Fees (Vocational only) _____

Unrestricted Miscellaneous Revenues _____

Unrestricted Revenues from Intermediate Sources _____

Core Curriculum Standards Aids _____

Supplemental Core Curriculum Standards Aid _____

Stabilization Aid _____

Supplemental Stabilization Aid _____

Total _____ (D)

Per Pupil 2002-2003 Regular Education Spending = (D)/(B) _____ (E)

Per Pupil Prior Year T & E Program Budget = lesser of (E) or \$8,548 _____ (E1)

Inflated Prior Year Per Pupil T&E Program Budget = (E1) * 1.03 _____ (F)

Maximum Eligible Adjustment - (F) * (C) _____ (G)

Requested Adjustment Amount _____ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) _____ (I)

Enrollment report was reviewed. See certification thereon.

County Superintendent

Date

**Statutory Spending Growth Limitation
Adjustment for Changes in Enrollment Worksheet
District Per Pupil Spending At or Below Minimum**

District Projected Weighted Enrollment - 10/15/03 _____ (A)

District Projected Weighted Enrollment - 10/15/02 _____ (B)

Increase in Weighted Enrollment = (A) - (B) _____ (C)

If (C) is zero or negative, stop here

If (C) is greater than zero, complete (G) through (I) below:

Maximum Eligible Adjustment

Increase in Weighted Enrollment * Minimum T&E Amount = (C) * \$7,897 _____ (G)

Requested Adjustment Amount _____ (H)

Adjustment for Change in Enrollment = Lesser of (G) or (H) _____ (I)

Note: Lines (D), (E), and (F) were intentionally omitted

Enrollment report was reviewed. See certification thereon.

County Superintendent

Date

2. Capital Outlay SGLA

A spending growth limitation adjustment for certain capital outlay expenditures is available to regular and county vocational school districts that are able to document the need for the capital outlay expenditures used in the calculation of the adjustment as follows.

- Compute adjusted budget year capital outlay expenditures (C):

Sum of budget year appropriations for equipment and facilities acquisitions and construction services and capital reserve transfers (line 8340, col.4)

Less

Budgeted withdrawal from the capital reserve account (lines 130 and 132, col. 4)

Less

Capital Outlay Entered on New School Costs SGLA (line 7700 thru line 8210)

Equals

Adjusted budget year capital outlay expenditures (C)

- Compute prebudget year base capital outlay expenditures (D):

Sum of prebudget year appropriations for equipment and facilities acquisition and construction services and capital reserve transfers (line 8340 included in the prebudget year original budget certified for taxes)

Less

Budgeted withdrawal from the capital reserve (lines 130 & 132 in prebudget year certified budget)

Less

Approved prebudget year capital outlay statutory spending growth limitation adjustment

Equals

Prebudget year certified budget capital outlay expenditures (D4)

- Index prebudget year capital outlay expenditures (D4) by the greater of 3% or the CPI (E)
- Calculate maximum capital outlay SGLA

Adjusted budget year capital outlay expenditures (C)

Less

Indexed current year capital outlay expenditures (E)

Equals

Maximum capital outlay SGLA

Restrictions on use of capital outlay SGLA (N.J.A.C. 6A:23-8.8(a))

1. District board resolution must be adopted and submitted with the budget. Resolution must include the following:

- narrative description of the capital project and project number as included in the LRFP
- full amount to be included in the base budget
- need for and amount of the adjustment

2. Board must provide evidence of one of the following:
 - The proposed capital project is directly related to classroom instruction
 - The proposed capital project is part of an established periodic schedule of equipment replacement;
 - The proposed capital project is essential to the administration of necessary school level activities;
 - The proposed capital project is required to ensure the health and safety of persons using school facilities or sites; or
 - That the capital outlay portion of the prebudget year was an aberration in that it was the lowest of the previous three budget years.
3. If the proposed capital outlay portion of the budget includes funds to purchase, expand, renovate or construct school facilities or sites, the Board must provide a true copy of the minutes of the board meeting at which the proposal was formally introduced and discussed in public.
4. The actual approved adjustment amount will be based upon the county superintendent's review of the above materials and will not exceed the maximum amount eligible as calculated above.
5. The entire capital outlay portion of the budget (including equipment) of districts receiving this adjustment is restricted and funds cannot be transferred between capital outlay and current expense.
6. Amounts must be spent on original intended purpose. The Board may apply to the Commissioner for an exemption due to unforeseeable conditions which result in other urgent capital outlay needs. An exemption shall be granted if the existence of such conditions is demonstrated.
7. If the capital outlay portion of the budget is not expended or encumbered by the end of the budget year, reserve and designate any balances in the subsequent budget year when or the second subsequent budget year when determined after adoption.

Capital Outlay SGLAs are not part of the subsequent year net budget.

**Statutory Spending Growth Limitation
Adjustment for Capital Outlay Expenditures Worksheet**

Budgeted Capital Outlay Expenditures - 2003-04	_____ (A)
Less Budgeted Withdrawal From Capital Reserve Account	_____ (B)
Less Capital Outlay Entered on New School Costs SGLA	_____ (B1)
Adjusted 2003-04 Capital Outlay Expenditures = (A) - (B) – (B1)	_____ (C)
Original Budgeted 2002-03 Capital Outlay Expenditures	_____ (D1)
Less Budgeted Withdrawal from Capital Reserve Account	_____ (D2)
Less 2002-03 Capital Outlay Spending Growth Limitation Adjustment	_____ (D3)
Base 2002-03 Capital Outlay Expenditures = (D1) - (D2) – (D3)	_____ (D4)
Indexed 2002-03 Base Capital Outlay Expenditures = (D4) * 1.03	_____ (E)
Change in Capital Outlay Expenditures = (C) - (E)	_____ (F)
Maximum Amount Eligible - Adjustment for Capital Outlay Expenditures	_____ (G)
If (F) is greater than zero, adjustment equals amount shown on (F)	
If (F) is less than or equal to zero, adjustment does not apply (zero)	
Requested Adjustment Amount	_____ (H)
Adjustment for Capital Outlay Expenditures = Lesser of (G) or (H)	_____ (I)

The district has complied with the requirements, including submission of materials, of N.J.A.C. 6A:23-8.8(a) and is considered eligible for this spending growth limitation adjustment.

County Superintendent

Date

3. Pupil Transportation SGLA

A spending growth limitation adjustment for pupil transportation costs is available to regular and county vocational school districts.

The calculation for the spending growth adjustment for non-remote pupil transportation costs was updated in the amended finance and business services rules (N.J.A.C. 6A:23-8.8(b)) to reflect the more detailed data collection for non-remote miles in the annual District Report of Transported Resident Students (DRTRS). The option of prorating total transportation costs using supporting documentation item 14 as an alternative to the automated calculation will be available for one more year (2003-04); however, districts will not be able to bank any unused spending authority generated in 2003-04 using the prorating method. Beginning in 2004-05, the automatic calculation will determine SGLA eligibility and the district option to prorate total costs will no longer be available.

In 2003-04, districts still have one of the following two choices in the calculation:

- The allocation method included in N.J.A.C. 6A:23-8.8(b); or
- To clearly document that the actual costs of non-remote transportation are higher than the amount determined through the allocation method.

Allocation Method

Under N.J.A.C. 6A:23-8.8(b), the adjustment is the calculated cost (not an increase in costs) for pupil transportation costs provided pursuant to N.J.S.A. 18A:39-1.1 (non-mandated transportation) as follows:

$$\frac{\text{TNRM}}{\text{TM}} \times \text{TPTC}$$

where

TNRM is the total mileage for all non-remote pupils provided transportation services pursuant to N.J.S.A. 18A:39-1.1

TM is the total mileage for all remote and non-remote pupils provided transportation services pursuant to N.J.S.A. 18A:39-1.1

TPTC is the total pupil transportation costs contained in the proposed budget

If the allocation method will be used for the adjustment, the budget program requires data entry under the CEIFA calcs menu on the summary screen from information obtained from the 2002-03 District Report of Transported Resident Students (DRTRS) on the following lines:

Software Line C	Total Eligible mileage for regular students (DRTRS Summary section A)
Software Line D	Total Eligible mileage for special education students (DRTRS Summary section C)

Software Line E	Total Non-remote miles (DRTRS Section D)
Software Line E1	Total Non-remote benefits (Use Advertised Per Pupil Cost benefit rate to calculate)

If more than one diskette was used to submit the DRTRS, the amounts entered must be the sum of the amounts shown on the summary report for each diskette submitted.

The allocation of benefits in the budget is optional, however, districts choosing the pupil transportation allocation method must break out the benefits related to its transportation program on appropriation lines 12220-12310 to include the cost of benefits in this calculation. A district is not required to allocate all of its employee benefits on the other lines provided for other programs and functions and may allocate only to the transportation program for the purpose of this calculation.

Documentation of Actual Costs

A district may also submit a request for actual costs if greater than the costs calculated above. If the district is using actual costs instead of the automatic % miles calculation, it must submit clear documentation of the actual costs including:

- Supporting documentation item 14 to document the actual costs
- A copy of the district's calculation of the actual costs
- Supporting documentation of the figures used in the actual costs calculation

The calculation of actual costs on supporting documentation item 14 may include 1) direct costs; or 2) an equitable method of allocation; or 3) a combination of 1) and 2).

In addition to completing supporting documentation item 14, related benefits for the non-remote transportation salaries must be entered under the CEIFA calc menu on the summary screen on line (E1). The figure can be obtained by multiplying the non-remote transportation salaries by the benefits rate shown for 2003-04 in the Advertised Per Pupil Cost Calculations Report produced by the budget program.

Districts that use the actual cost method and have not fully requested the entire eligible amount will not be able to bank the difference.

Final Adjustment for Pupil Transportation Costs

The final adjustment amount will be the greater of the amount shown for "Net Budgeted Non-Remote Pupil Transportation Costs" (Line (C) on the sample report that follows) or Maximum Non-Remote Busing Adjustment (Line (J) on the sample report that follows), up to the amount required for adjustment.

**Statutory Spending Growth Limitation
Adjustment for Pupil Transportation Costs Worksheet**

Total Budgeted 2003-04 Non-Remote Transportation Costs
per Supporting Documentation Item 14 _____ (A)

Related Benefits _____ (A1)

Less Total Offsetting Revenues
per Supporting Documentation Item 14 _____ (B)

Net Budgeted Non-Remote Pupil Transportation Costs = (A) + (A1) - (B) _____ (C)

Maximum Non-Remote Busing Adjustment:

Total Non-Remote Miles Calculation

Total Non-Remote miles _____ (D)

Total Eligible Miles for Regular Students _____ (E)

Total Eligible Miles for Special Education Students _____ (F)

Total Miles = (D) + (E) + (F) _____ (G)

Non-Remote Miles as a percentage of Total Miles = (D) / (G) _____ (H)

Total Budgeted Transportation Costs per Supporting Documentation Item 14 _____ (I)

Total Allocated Benefits per Budget - Line 12320 _____ (I1)

Less Total Offsetting Revenues - Per Supporting Documentation Item 14 _____ (I2)

Total Budgeted Transportation Costs = (I) + (I1) - (I2) _____ (I3)

Maximum Non-Remote Busing Adjustment = (H) * (I3) _____ (J)

Requested Adjustment Amount _____ (J1)

Spending Growth Limitation Adjustment for Transportation = Greater of (C) or (J),
Not to Exceed (J1) _____ (K)

The district has submitted the required documentation that supports the data keyed.

County Superintendent

Date

4. Special Education SGLA

A spending growth limitation for special education costs per pupil in excess of \$40,000 is available to regular school districts. The total per pupil cost for a student serviced in-house is the self-contained class cost for that pupil (total costs divided by the number of pupils in the class) plus any related and extraordinary costs. The total per pupil cost of a student serviced out-of-district is the sum of the tuition, related services, extraordinary services, and residential costs. Transportation costs for the pupil are not included. The adjustment will be the lesser of the amount requested for adjustment or the maximum eligible amount as calculated below:

- Calculate the sum of budget year per pupil costs for students served in district and out-of-district (as shown in the table below) exceeding \$40,000 (A).
- Calculate the sum of prebudget year per pupil costs for students served in district and out-of-district (computed as shown in the table below) exceeding \$40,000, indexed by the greater of CPI or 3% (B). The prebudget year data should be obtained from the prebudget year original budget certified for taxes.

PER PUPIL COST

Student served in district	Student served out-of-district
Calculate the self-contained class cost by taking the total class costs divided by the number of pupils in the class	Tuition rate
<i>Add</i>	<i>Add</i>
Related services and extraordinary costs	Related services and extraordinary costs
	<i>Add</i>
	Residential costs
<u>No</u> transportation costs included	<u>No</u> transportation costs included

- Calculate the maximum special education SGLA by determining the increase in these costs over the prebudget year -- (A) minus (B).

The budget program requires data entry for each eligible in-house and out-of-district special education pupil under the following four data entry screens:

1. 2003-04 In-House Costs in Excess of \$40,000
2. 2003-04 Out-of-District Costs in Excess of \$40,000
3. 2002-03 In-House Costs in Excess of \$40,000 *
4. 2002-03 Out-of-District Costs in Excess of \$40,000 *

* Use the prebudget year data from the prebudget year original budget certified for taxes

For In-House Cost screens, the following data entry is required: initials of the pupil, his/her classification, the per pupil classroom costs of providing instruction, and the related services and extraordinary costs for that pupil.

For Out-of-District Cost screens, the following data entry is required: initials of the pupil, the district or private school where the pupil is sent, the per pupil tuition rate, and the related services, extraordinary services, and residential costs for the student. For

private school placements, the per pupil rate is the number of days multiplied by the per-diem rate.

Districts must provide support for the calculation of per pupil self-contained classroom costs and copies of the 2002-03 and 2003-04 Supporting Documentation Item 6B to support out-of-district costs.

Statutory Spending Growth Limitation Adjustment for Special Education Costs Worksheet

2003-04 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Per Pupil				
Pupil		Self Contained	Related	Extraordinary	Total	Amount in Excess
<u>Initials</u>	<u>Classification</u>	<u>Classroom Costs</u>	<u>Services</u>	<u>Services</u>	<u>(3)+(4)+(5)</u>	<u>of \$40,000</u>

Total In-House (A)

Out of District - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Tuition	Related	Extraordinary	Residential	Total	Amount in Excess
<u>Initials</u>	<u>District or</u>	<u>Rate</u>	<u>Services</u>	<u>Services</u>	<u>Costs</u>	<u>(3)+(4)+(5)+(6)</u>	<u>of \$40,000</u>
	<u>Private</u>						
	<u>School</u>						

Total Out of District (B)

Total 2003-04 Special Ed Costs in Excess of \$40,000 = (A) + (B) (C)

2002-03 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Per Pupil				
Pupil		Self Contained	Related	Extraordinary	Total	Amount in Excess
<u>Initials</u>	<u>Classification</u>	<u>Classroom Costs</u>	<u>Services</u>	<u>Services</u>	<u>(3)+(4)+(5)</u>	<u>of \$40,000</u>

Total In-House (D)

Out of District - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Tuition	Related	Extraordinary	Residential	Total	Amount in Excess
<u>Initials</u>	<u>District or</u>	<u>Rate</u>	<u>Services</u>	<u>Services</u>	<u>Costs</u>	<u>(3)+(4)+(5)+(6)</u>	<u>of \$40,000</u>
	<u>Private</u>						
	<u>School</u>						

Total Out of District (E)

Total 2002-03 Special Ed Costs in Excess of \$40,000 = (D) + (E) (F)

Inflated 2002-03 Excess Costs = (F) * 1.03 (G)

Increase in Excess Special Ed Costs in 2003-04 Over 2002-03 Inflated Excess Costs = (C) - (G) (H)

Maximum Eligible Spending Growth Limitation Adjustment = (H) (I)

If (H) is > zero; Zero, If (H) is < or = to zero

Requested Adjustment Amount (J)

Spending Growth Limitation Adjustment for Special Education Costs = Lesser of (I) or (J) (K)

The district has submitted the required documentation that supports the data keyed.

County Superintendent

Date

5. Opening a New School Facility SGLA

A spending growth limitation adjustment for incremental expenditures associated with opening a new school facility in the budget year is available to regular and county vocational school districts.

To be eligible, the school facility must be a new facility, or new addition to an existing facility characterized by an increase in the gross square footage of the school facility, used wholly or in part for educational purposes by the district. It excludes stadiums, grandstands, garages, facilities used for non-instructional and non-educational purposes, and any facility used solely for school administration. It also excludes renovations to existing space that does not increase the gross square footage of the school facility.

Eligible expenditures include incremental costs related to salaries and benefits of new teaching staff members and support staff, material and supplies, equipment, energy, utilities, insurance and remote transportation. Transportation costs to be eligible must not have been used to generate a transportation SGLA for non-remote costs. Costs included in a separate proposal for opening a school facility cannot generate an eligible SGLA for cap banking purposes.

The SGLA is available for the initial opening of the new school facility and is **not** available for subsequent years of a phased in use of the new school facility.

The budget program automatically pulls in the budgeted appropriations for 2003-04 for possible eligible expenditures. Data entry of the incremental cost of those expenditures for the opening of the new school facility is required. A third column in the report automatically calculates the percentage of the incremental cost to the districtwide appropriation. These percentages should be in line with the increase in gross square footage of the new facility and will be reviewed, along with other required supporting documentation upon budget submission. The final adjustment is the lesser of the total of the eligible incremental costs for the opening of the new facility or the requested amount.

Restrictions on use of the opening a new school facility SGLA:

1. A district board resolution must be adopted and submitted with the budget. The resolution must include the following:
 - a narrative description of the new school facility, including square footage, number of classrooms, and enrollment;
 - the full amount to be included in the base budget;
 - the need for and amount of the adjustment; and
 - the capital project number assigned by the department upon approval of final eligible costs, if applicable, or as identified in the district's LRFP.
2. The board must provide evidence that the new school facility is scheduled to be completed and opened in the budget year. Evidence can include a schedule of completion if the school is still under construction or a certificate of occupancy if completed. The county superintendent must also contact the Division of Facilities and Transportation to verify the school facility is scheduled for completion in the budget year based on the department's project tracking system currently under development.

New Jersey State Department of Education
Division of Finance
2003-2004

New School Facilities SGLA Detailed Costs - **Regular**

			District Name	TOTAL	DOLLARS	% INCREASE
LINE	DESCRIPTION	ACCT NO	BUDGETED	APPLICABLE TO	DUE TO NEW	
			DOLLARS	NEW FACILITY	FACILITY	
Regular Programs - Instruction						
2510	Preschool/Kindergarten - Salaries of Teachers	11-110-100-101				
2520	Grades 1-5 - Salaries of Teachers	11-120-100-101				
2530	Grades 6-8 - Salaries of Teachers	11-130-100-101				
2540	Grades 9-12 - Salaries of Teachers	11-140-100-101				
Regular Programs - Undistributed Instruction						
2640	Other Salaries for Instruction	11-190-100-106				
2670	Other Purchased Services (400-500 series)	11-190-100-500				
2680	General Supplies	11-190-100-610				
2690	Textbooks	11-190-100-640				
SPECIAL EDUCATION - INSTRUCTION						
Total Cognitive - Mild:						
2720	Salaries of Teachers	11-201-100-101				
2730	Other Salaries for Instruction	11-201-100-106				
2760	Other Purchased Services (400-500 series)	11-201-100-500				
2770	General Supplies	11-201-100-610				
2780	Textbooks	11-201-100-640				
Total Cognitive - Moderate:						
2810	Salaries of Teachers	11-202-100-101				
2820	Other Salaries for Instruction	11-202-100-106				
2850	Other Purchased Services (400-500 series)	11-202-100-500				
2860	General Supplies	11-202-100-610				
2870	Textbooks	11-202-100-640				
Learning and/or Language Disabilities:						
2990	Salaries of Teachers	11-204-100-101				
3000	Other Salaries for Instruction	11-204-100-106				
3030	Other Purchased Services (400-500 series)	11-204-100-500				
3040	General Supplies	11-204-100-610				
3050	Textbooks	11-204-100-640				
Visual Impairments:						
3170	Salaries of Teachers	11-206-100-101				
3180	Other Salaries for Instruction	11-206-100-106				
3210	Other Purchased Services (400-500 series)	11-206-100-500				
3220	General Supplies	11-206-100-610				
3230	Textbooks	11-206-100-640				
Auditory Impairments:						
3260	Salaries of Teachers	11-207-100-101				
3270	Other Salaries for Instruction	11-207-100-106				
3300	Other Purchased Services (400-500 series)	11-207-100-500				
3310	General Supplies	11-207-100-610				
3320	Textbooks	11-207-100-640				
Behavioral Disabilities:						
3440	Salaries of Teachers	11-209-100-101				
3450	Other Salaries for Instruction	11-209-100-106				
3480	Other Purchased Services (400-500 series)	11-209-100-500				
3490	General Supplies	11-209-100-610				
3500	Textbooks	11-209-100-640				
Multiple Disabilities:						
3770	Salaries of Teachers	11-212-100-101				
3780	Other Salaries for Instruction	11-212-100-106				
3810	Other Purchased Services (400-500 series)	11-212-100-500				
3820	General Supplies	11-212-100-610				

New Jersey State Department of Education
Division of Finance
2003-2004

New School Facilities SGLA Detailed Costs - **Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
3830	Textbooks	11-212-100-640			
	Resource Room/Resource Center:				
3860	Salaries of Teachers	11-213-100-101			
3870	Other Salaries for Instruction	11-213-100-106			
3900	Other Purchased Services (400-500 series)	11-213-100-500			
3910	General Supplies	11-213-100-610			
3920	Textbooks	11-213-100-640			
	Autism:				
3950	Salaries of Teachers	11-214-100-101			
3960	Other Salaries for Instruction	11-214-100-106			
3990	Other Purchased Services (400-500 series)	11-214-100-500			
4000	General Supplies	11-214-100-610			
4010	Textbooks	11-214-100-640			
	Preschool Disabilities - Part-Time:				
4040	Salaries of Teachers	11-215-100-101			
4050	Other Salaries for Instruction	11-215-100-106			
4080	Other Purchased Services (400-500 series)	11-215-100-500			
4090	General Supplies	11-215-100-610			
4100	Textbooks	11-215-100-640			
	Preschool Disabilities - Full-Time:				
4130	Salaries of Teachers	11-216-100-101			
4140	Other Salaries for Instruction	11-216-100-106			
4170	Other Purchased Services (400-500 series)	11-216-100-500			
4180	General Supplies	11-216-100-610			
4190	Textbooks	11-216-100-640			
	Cognitive - Severe:				
4710	Salaries of Teachers	11-222-100-101			
4720	Other Salaries for Instruction	11-222-100-106			
4750	Other Purchased Services (400-500 series)	11-222-100-500			
4760	General Supplies	11-222-100-610			
4770	Textbooks	11-222-100-640			
	Basic Skills/Remedial - Instruction				
4810	Salaries of Teachers	11-230-100-101			
4820	Other Salaries for Instruction	11-230-100-106			
4850	Other Purchased Services (400-500 series)	11-230-100-500			
4860	General Supplies	11-230-100-610			
4870	Textbooks	11-230-100-640			
	Bilingual Education - Instruction				
4900	Salaries of Teachers	11-240-100-101			
4910	Other Salaries for Instruction	11-240-100-106			
4940	Other Purchased Services (400-500 series)	11-240-100-500			
4950	General Supplies	11-240-100-610			
4960	Textbooks	11-240-100-640			
	Vocational Programs - Local - Instruction				
4990	Salaries of Teachers	11-3XX-100-101			
5000	Other Salaries for Instruction	11-3XX-100-106			
5030	Other Purchased Services (400-500 series)	11-3XX-100-500			
5040	General Supplies	11-3XX-100-610			
5050	Textbooks	11-3XX-100-640			
	School-Spon. Cocurricular Actvts. - Inst.				
6030	Salaries	11-401-100-100			
6040	Purchased Services (300-500 series)	11-401-100-500			

New Jersey State Department of Education
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2003-2004

New School Facilities SGLA Detailed Costs - **Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
6050	Supplies and Materials	11-401-100-600			
	School-Sponsored Athletics - Instruction				
6090	Salaries	11-402-100-100			
6100	Purchased Services (300-500 series)	11-402-100-500			
6110	Supplies and Materials	11-402-100-600			
	Other Instructional Programs - Instruction				
6150	Salaries	11-4XX-100-100			
6160	Purchased Services (300-500 series)	11-4XX-100-500			
6170	Supplies and Materials	11-4XX-100-600			
	Undistributed Expend. - Attend. & Social Work				
6370	Salaries	11-000-211-100			
6390	Other Purchased Services (400-500 series)	11-000-211-500			
6400	Supplies and Materials	11-000-211-600			
	Undistributed Expenditures - Health Services				
6430	Salaries	11-000-213-100			
6450	Other Purchased Services (400-500 series)	11-000-213-500			
6460	Supplies and Materials	11-000-213-600			
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6481	Salaries	11-000-216-100			
6483	Supplies and Materials	11-000-216-600			
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6701	Salaries	11-000-217-100			
6703	Supplies and Materials	11-000-217-600			
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6490	Salaries of Other Professional Staff	11-000-218-104			
6500	Salaries of Secretarial and Clerical Assistants	11-000-218-105			
6510	Other Salaries	11-000-218-110			
6540	Other Purchased Services (400-500 series)	11-000-218-500			
6550	Supplies and Materials	11-000-218-600			
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6580	Salaries of Other Professional Staff	11-000-219-104			
6590	Salaries of Secretarial and Clerical Assistants	11-000-219-105			
6600	Other Salaries	11-000-219-110			
6650	Misc. Pur. Serv. (400-500 series O/than Resid Costs)	11-000-219-592			
6660	Supplies and Materials	11-000-219-600			
	Undist. Expend.-Improv. of Inst. Serv.				
6750	Salaries of Supervisors of Instruction	11-000-221-102			
6760	Salaries of Other Professional Staff	11-000-221-104			
6770	Salaries of Secretarial and Clerical Assistants	11-000-221-105			
6780	Other Salaries	11-000-221-110			
6810	Other Purchased Services (400-500 series)	11-000-221-500			
6820	Supplies and Materials	11-000-221-600			
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6850	Salaries	11-000-222-100			
6870	Other Purchased Services (400-500 series)	11-000-222-500			
6880	Supplies and Materials	11-000-222-600			
	Undist. Expend.-Support Serv.-Gen. Admin.				
6910	Salaries	11-000-230-100			
6950	Communications / Telephone	11-000-230-530			
6960	Other Purch. Serv. (400-500 series other than 530)	11-000-230-590			
6970	Supplies and Materials	11-000-230-600			
	Undist. Expend.-Support Serv.-School Admin.				

New Jersey State Department of Education
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2003-2004

New School Facilities SGLA Detailed Costs - **Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7010	Salaries of Principals/Assistant Principals	11-000-240-103			
7020	Salaries of Other Professional Staff	11-000-240-104			
7030	Salaries of Secretarial and Clerical Assistants	11-000-240-105			
7040	Other Salaries	11-000-240-110			
7060	Other Purchased Services (400-500 series)	11-000-240-500			
7070	Supplies and Materials	11-000-240-600			
Undist. Expend.-Allowable Maintenance for School Facilities					
7621	Salaries	11-000-261-100			
7622	Cleaning, Repair, and Maintenance Services	11-000-261-420			
7623	General Supplies	11-000-261-610			
Undist. Expend.-Other Oper. and Maint. of Plant Services					
7626	Salaries	11-000-262-100			
7627	Purchased Professional & Tech. Services	11-000-262-300			
7628	Cleaning, Repair, and Maintenance Services	11-000-262-420			
7630	Other Purchased Property Services	11-000-262-490			
7631	Insurance	11-000-262-520			
7632	Miscellaneous Purchased Services	11-000-262-590			
7633	General Supplies	11-000-262-610			
7634	Energy (Heat and Electricity)	11-000-262-620			
Undist. Expend. – Student Transportation Serv.					
7210	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-107			
7220	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-108			
7230	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109			
7241	Management Fee - ESC & CTSA Trans. Program	11-000-270-350			
7242	Other Purchased Prof. and Technical Serv.	11-000-270-390			
7250	Cleaning, Repair, & Maint. Services	11-000-270-420			
7251	Rental Payments - School Buses	11-000-270-442			
7252	Lease Purchase Payments - School Buses	11-000-270-443			
7260	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511			
7270	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512			
7280	Contr Serv(Bet. Home & Sch)-Joint Agrmnts	11-000-270-513			
7290	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514			
7300	Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515			
7301	Contract. Serv.(Reg. Students)-ESCs & CTSA	11-000-270-517			
7302	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	11-000-270-518			
7303	Contract. Serv. - Aid in Lieu of Payments	11-000-270-519			
7310	Misc. Purchased Services - Transportation	11-000-270-593			
7320	Supplies and Materials	11-000-270-600			
7340	Miscellaneous Expenditures	11-000-270-890			
Undist. Expend.-Bus. & Other Support Serv.					
7360	Salaries	11-000-290-100			
7455	Misc Pur Serv (400-500 series O/than Resid Costs)	11-000-290-592			
7460	Supplies and Materials	11-000-290-600			
PERSONAL SERVICES - EMPLOYEE BENEFITS					
12720	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS				
EQUIPMENT					
7700	Preschool/Kindergarten	12-110-100-730			
7710	Grades 1-5	12-120-100-730			
7720	Grades 6-8	12-130-100-730			
7730	Grades 9-12	12-140-100-730			
7740	Cognitive - Mild	12-201-100-730			
7750	Cognitive - Moderate	12-202-100-730			

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New School Facilities SGLA Detailed Costs - **Regular**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7770	Learning and/or Language Disabilities	12-204-100-730			
7790	Visual Impairments	12-206-100-730			
7800	Auditory Impairments	12-207-100-730			
7820	Behavioral Disabilities	12-209-100-730			
7850	Multiple Disabilities	12-212-100-730			
7860	Resource Room/Resource Center	12-213-100-730			
7870	Autism	12-214-100-730			
7880	Preschool Disabilities - Part-Time	12-215-100-730			
7890	Preschool Disabilities - Full-Time	12-216-100-730			
7950	Cognitive - Severe	12-222-100-730			
7960	Basic Skills/Remedial - Instruction	12-230-100-730			
7970	Bilingual Education - Instruction	12-240-100-730			
8070	Vocational Programs - Local - Instruction	12-3XX-100-730			
8080	School-Sponsored and Other Instructional Programs	12-4XX-100-730			
8100	Undist. Expend.-Support Serv. - Students - Reg.	12-000-210-730			
8111	Undist. Expend. - Supp Serv. - Related & Extraord.	12-000-21X-730			
8120	Undist. Expend.-Support Serv. - Students - Spl.	12-000-219-730			
8130	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-730			
8140	Undistributed Expenditures - General Admin.	12-000-230-730			
8150	Undistributed Expenditures - School Admin.	12-000-240-730			
8160	Undist.Expend. - Operation of Plant Serv.	12-000-260-730			
8170	Undist. Expend.-Student Trans.- Non-Inst. Equip.	12-000-270-732			
8180	School Buses - Regular	12-000-270-733			
8190	School Buses - Special	12-000-270-734			
8200	Undist. Expend. - Business /Other Support Serv.	12-000-290-730			
8210	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730			
TOTALS					(A)
Requested Adjustment Amount					(B)
Adjustment for New School Facilities Costs = Lesser of (A) or (B)					(C)

The district has submitted the required documentation that supports the data keyed

County Superintendent

Date

New Jersey State Department of Education
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New School Facilities SGLA Detailed Costs – **Vocational**

			District Name		
LINE	DESCRIPTION	ACCT NO	TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
Regular Programs - Instruction					
2550	Salaries of Teachers	11-140-100-101			
2560	Other Salaries for Instruction	11-140-100-106			
2590	Other Purchased Services (400-500 series)	11-140-100-500			
2600	General Supplies	11-140-100-610			
2610	Textbooks	11-140-100-640			
Regular Programs - Undistributed Instruction					
Resource Room/Resource Center:					
3860	Salaries of Teachers	11-213-100-101			
3870	Other Salaries for Instruction	11-213-100-106			
3900	Other Purchased Services (400-500 series)	11-213-100-500			
3910	General Supplies	11-213-100-610			
3920	Textbooks	11-213-100-640			
Basic Skills/Remedial - Instruction					
4810	Salaries of Teachers	11-230-100-101			
4820	Other Salaries for Instruction	11-230-100-106			
4850	Other Purchased Services (400-500 series)	11-230-100-500			
4860	General Supplies	11-230-100-610			
4870	Textbooks	11-230-100-640			
Bilingual Education - Instruction					
4900	Salaries of Teachers	11-240-100-101			
4910	Other Salaries for Instruction	11-240-100-106			
4940	Other Purchased Services (400-500 series)	11-240-100-500			
4950	General Supplies	11-240-100-610			
4960	Textbooks	11-240-100-640			
VOCATIONAL PROGRAMS					
Regular Vocational Programs - Instruction					
5341	Salaries of Teachers	11-310-100-101			
5342	Other Salaries for Instruction	11-310-100-106			
5345	Other Purchased Services (400-500 series)	11-310-100-500			
5346	General Supplies	11-310-100-610			
5347	Textbooks	11-310-100-640			
Special Vocational Programs - Instruction					
5621	Salaries of Teachers	11-320-100-101			
5622	Other Salaries for Instruction	11-320-100-106			
5625	Other Purchased Services (400-500 series)	11-320-100-500			
5626	General Supplies	11-320-100-610			
5627	Textbooks	11-320-100-640			
School-Spon. Cocurricular Actvts. - Inst.					
6030	Salaries	11-401-100-100			
6040	Purchased Services (300-500 series)	11-401-100-500			
6050	Supplies and Materials	11-401-100-600			
School-Sponsored Athletics - Instruction					
6090	Salaries	11-402-100-100			
6100	Purchased Services (300-500 series)	11-402-100-500			
6110	Supplies and Materials	11-402-100-600			
Other Instructional Programs - Instruction					
6150	Salaries	11-4XX-100-100			
6160	Purchased Services (300-500 series)	11-4XX-100-500			
6170	Supplies and Materials	11-4XX-100-600			

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New School Facilities SGLA Detailed Costs – Vocational

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
	Undistributed Expend. - Attend. & Social Work				
6370	Salaries	11-000-211-100			
6390	Other Purchased Services (400-500 series)	11-000-211-500			
6400	Supplies and Materials	11-000-211-600			
	Undistributed Expenditures - Health Services				
6430	Salaries	11-000-213-100			
6450	Other Purchased Services (400-500 series)	11-000-213-500			
6460	Supplies and Materials	11-000-213-600			
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6481	Salaries	11-000-216-100			
6483	Supplies and Materials	11-000-216-600			
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6701	Salaries	11-000-217-100			
6703	Supplies and Materials	11-000-217-600			
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6490	Salaries of Other Professional Staff	11-000-218-104			
6500	Salaries of Secretarial and Clerical Assistants	11-000-218-105			
6510	Other Salaries	11-000-218-110			
6540	Other Purchased Services (400-500 series)	11-000-218-500			
6550	Supplies and Materials	11-000-218-600			
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6580	Salaries of Other Professional Staff	11-000-219-104			
6590	Salaries of Secretarial and Clerical Assistants	11-000-219-105			
6600	Other Salaries	11-000-219-110			
6630	Other Purchased Services (400-500 series)	11-000-219-500			
6660	Supplies and Materials	11-000-219-600			
	Undist. Expend.-Improv. of Inst. Serv.				
6750	Salaries of Supervisors of Instruction	11-000-221-102			
6760	Salaries of Other Professional Staff	11-000-221-104			
6770	Salaries of Secretarial and Clerical Assistants	11-000-221-105			
6780	Other Salaries	11-000-221-110			
6810	Other Purchased Services (400-500 series)	11-000-221-500			
6820	Supplies and Materials	11-000-221-600			
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6850	Salaries	11-000-222-100			
6870	Other Purchased Services (400-500 series)	11-000-222-500			
6880	Supplies and Materials	11-000-222-600			
	Undist. Expend.-Support Serv.-Gen. Admin.				
6910	Salaries	11-000-230-100			
6950	Communications / Telephone	11-000-230-530			
6960	Other Purch. Serv. (400-500 series other than 530)	11-000-230-590			
6970	Supplies and Materials	11-000-230-600			
	Undist. Expend.-Support Serv.-School Admin.				
7010	Salaries of Principals/Assistant Principals	11-000-240-103			
7020	Salaries of Other Professional Staff	11-000-240-104			
7030	Salaries of Secretarial and Clerical Assistants	11-000-240-105			
7040	Other Salaries	11-000-240-110			
7060	Other Purchased Services (400-500 series)	11-000-240-500			
7070	Supplies and Materials	11-000-240-600			
	Undist. Expend.-Allowable Maintenance for School Facilities				
7621	Salaries	11-000-261-100			
7622	Cleaning, Repair, and Maintenance Services	11-000-261-420			

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New School Facilities SGLA Detailed Costs – Vocational

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL BUDGETED DOLLARS	DOLLARS APPLICABLE TO NEW FACILITY	% INCREASE DUE TO NEW FACILITY
7623	General Supplies	11-000-261-610			
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7626	Salaries	11-000-262-100			
7627	Purchased Professional & Tech. Services	11-000-262-300			
7628	Cleaning, Repair, and Maintenance Services	11-000-262-420			
7630	Other Purchased Property Services	11-000-262-490			
7631	Insurance	11-000-262-520			
7632	Miscellaneous Purchased Services	11-000-262-590			
7633	General Supplies	11-000-262-610			
7634	Energy (Heat and Electricity)	11-000-262-620			
	Undist. Expend. – Student Transportation Serv.				
7210	Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-107			
7220	Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-108			
7230	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109			
7241	Management Fee - ESC & CTSA Trans. Program	11-000-270-350			
7242	Other Purchased Prof. and Technical Serv.	11-000-270-390			
7250	Cleaning, Repair, & Maint. Services	11-000-270-420			
7251	Rental Payments - School Buses	11-000-270-442			
7252	Lease Purchase Payments - School Buses	11-000-270-443			
7260	Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511			
7270	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512			
7280	Contr Serv(Bet. Home & Sch)-Joint Agrmnts	11-000-270-513			
7290	Contract. Serv. (Sp Ed Stds)-Vendors	11-000-270-514			
7300	Contract. Serv.(Sp Ed Stds)-Joint Agrmnts	11-000-270-515			
7301	Contract. Serv.(Reg. Students)-ESCs & CTSA	11-000-270-517			
7302	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	11-000-270-518			
7310	Misc. Purchased Services - Transportation	11-000-270-593			
7320	Supplies and Materials	11-000-270-600			
7340	Miscellaneous Expenditures	11-000-270-890			
	Undist. Expend.-Bus. & Other Support Serv.				
7360	Salaries	11-000-290-100			
7455	Misc Pur Serv (400-500 series O/than Resid Costs)	11-000-290-592			
7460	Supplies and Materials	11-000-290-600			
	PERSONAL SERVICES - EMPLOYEE BENEFITS				
12720	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS				
	EQUIPMENT				
7730	Grades 9-12	12-140-100-730			
7860	Resource Room/Resource Center	12-213-100-730			
7960	Basic Skills/Remedial - Instruction	12-230-100-730			
7970	Bilingual Education - Instruction	12-240-100-730			
7979	Vocational Programs: Regular Programs	12-310-100-730			
8009	Vocational Programs: Special Programs	12-320-100-730			
8080	School-Sponsored and Other Instructional Programs	12-4XX-100-730			
8100	Undist. Expend.-Support Serv. - Students - Reg.	12-000-210-730			
8111	Undist. Expend. - Supp Serv. - Related & Extraord.	12-000-21X-730			
8120	Undist. Expend.-Support Serv. - Students - Spl.	12-000-219-730			
8130	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-730			
8140	Undistributed Expenditures - General Admin.	12-000-230-730			
8150	Undistributed Expenditures - School Admin.	12-000-240-730			
8160	Undist.Expend. - Operation of Plant Serv.	12-000-260-730			
8170	Undist. Expend.-Student Trans.- Non-Inst. Equip.	12-000-270-732			
8180	School Buses - Regular	12-000-270-733			

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New School Facilities SGLA Detailed Costs – **Vocational**

LINE	DESCRIPTION	ACCT NO	District Name		
			TOTAL	DOLLARS	% INCREASE
			BUDGETED	APPLICABLE	DUE TO NEW
			DOLLARS	TO NEW FACILITY	FACILITY
8190	School Buses - Special	12-000-270-734			
8200	Undist. Expend. - Business /Other Support Serv.	12-000-290-730			
8210	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730			
TOTALS					(A)
Requested Adjustment Amount					(B)
Adjustment for New School Facilities Costs – Lesser of (A) or (B)					(C)

The district has submitted the required documentation that supports the data keyed

County Superintendent

Date

G. COMMISSIONER GROWTH LIMITATION ADJUSTMENTS

There are three criteria outlined in N.J.S.A. 18A:7F-5d for a Commissioner growth limitation adjustment as follows:

1. Use of early childhood program aid
2. Use of demonstrably effective program aid
3. Increase in tuition

Pursuant to N.J.A.C. 6A:23-8.6(c), districts applying for a Commissioner spending growth limitation adjustment must appropriate all unreserved general fund free balance in excess of 3% of the 2003-04 general fund budget or \$75,000, whichever is greater. N.J.A.C. 6A:23-8.6(c) and N.J.A.C. 6:24A also does not allow a district that has applied for one of the three types of Commissioner spending growth limitation adjustments to deposit any excess unreserved general fund balances into a capital reserve account or maintenance reserve account.

Samples of the worksheets follow this section. Eligibility under each of these criteria is calculated by the budget program.

1. Use of early childhood program aid

This adjustment applies only to regular districts.

N.J.S.A. 18A:7F-5d(7) allows a district to apply to the Commissioner for a spending growth limitation adjustment if the use of early childhood program aid for the provision of full-day kindergarten and preschool classes and other early childhood programs and services will cause the district to exceed its spending growth limitation.

According to the regulations for CEIFA (N.J.A.C. 6A:23-8.8(d), the calculation for the spending growth limitation adjustment for use of early childhood program aid (ECPA) is as follows:

- The amount of the portion of the adjustment is determined by taking the percentage increase from the district's 2003-04 ECPA allocation to the district's 2002-03 ECPA allocation, and comparing that percentage increase to the CPI or 3%, whichever is greater, and then multiplying the difference by the district's 2002-03 ECPA allocation.
- The Commissioner spending growth limitation amount is the lesser of the amount calculated above or the amount being requested.

**Request to Commissioner for Spending Growth Limitation
Use of Early Childhood Program Aid**

Adjustment Amount Requested	_____ (A)
ECPA Allocation for 2003-04	_____ (B)
ECPA Allocation for 2002-03	_____ (C)
Percentage increase in 2003-04 ECPA Allocation	_____ (D)
Greater of CPI or 3%	_____ (E)
Adjusted Percentage Increase Allowed in 2003-04 ECPA Allocation	_____ (F)
Total ECPA SGLA Eligibility in 2003-04 = (C) * (F)	_____ (G)
Spending Growth Limitation Adjustment Amount = lesser of (A) or (G)	_____ (H)

The District is recommended for a 2003-04 Commissioner SGLA for Early Childhood

County Superintendent

Date

2. Use of demonstrably effective program aid

This adjustment is applicable to regular and vocational districts.

N.J.S.A. 18A:7F-5d(7) allows a district to apply to the Commissioner for a spending growth limitation adjustment if the use of demonstrably effective program aid for the purpose of providing instructional, school governance, and health and social services programs to students will cause the district to exceed its spending growth limitation.

The amount of the portion of the adjustment for 2003-04 is determined by comparing the district's 2002-03 DEPA allocation as indexed for inflation to the district's 2003-04 DEPA allocation.

The 2002-03 DEPA allocation is multiplied by 1.03 to determine the inflated 2002-03 DEPA budget. The 2002-03 inflated amount is then subtracted from the 2003-04 allocation.

The Commissioner spending growth limitation amount is the lesser of the difference between the 2002-03 inflated amount and the 2003-04 amount or the amount being requested.

**Request to Commissioner for Spending Growth Limitation
Use of Demonstrably Effective Program Aid**

Adjustment Amount Requested	_____ (A)
DEPA Allocation for 2002-03	_____ (B)
Inflated 2002-03 Amount = (B) *1.03	_____ (C)
DEPA Allocation for 2003-04	_____ (D)
Total DEPA SGLA Eligibility in 2003-04 = (D) - (C)	_____ (E)
Spending Growth Limitation Adjustment Amount = lesser of (A) or (E)	_____ (F)

The District is recommended for a 2003-04 Commissioner SGLA for DEPA

County Superintendent

Date

3. Increase in tuition

This adjustment applies only to regular districts for which there is a formal/sending receiving relationship.

N.J.S.A. 18A:7F-5d(8) allows a district to apply to the Commissioner for a spending growth limitation adjustment if an increase in tuition for the budget year charged to a sending district by the receiving district pursuant to the provisions of N.J.S.A. 18A:38-19 would reduce the sending district's per pupil net budget amount below the prior year's per pupil net budget amount in order to comply with the district's spending growth limitation adjustment. N.J.A.C. 6A:23-8.8(e) provides the framework for this calculation as follows.

- The adjustment restores the district per pupil net budget, adjusted for inflation and after deducting the tuition rate increase per resident pupil, to its actual prebudget year level.
- Calculate the SGLA as the lesser of:

The increase in budgeted tuition (budget year tuition amount less prebudget year tuition amount) (A)

or

The difference between the budget year per pupil budget at cap (C) less per pupil tuition increase (D) and the prebudget year per pupil net budget (E) times the DOE budget year projected enrollment

(C) = Maximum Permitted Net Budget before spending growth limitation adjustments
Divided by
Budget year DOE projected resident enrollment

(D) = Increase in budgeted tuition amount
Divided by
Budget year DOE projected resident enrollment

(E) = Prebudget year net budget
Divided by
Prebudget year DOE projected resident enrollment

The budget program requires data entry for the amount of 2002-03 and 2003-04 tuition paid that should be obtained from the appropriate column of supporting documentation item 6A2. Therefore, districts requesting this adjustment must submit copies of the 2002-03 and 2003-04 Supporting Documentation Item 6 to document the tuition amounts used in the calculation. Tuition paid to a county vocational district is an allowable cost.

The Commissioner spending growth limitation adjustment amount is the lesser of the amount calculated or the amount being requested.

In determining the amount of the adjustment, the Commissioner must consider the district's comparative per pupil costs of the same operating type as reflected in the department's Comparative Spending Guide.

**Request to Commissioner for Spending Growth Limitation
Increase in Tuition**

Adjustment Amount Requested _____ (A)

2003-04 Maximum Permitted Net Budget Before Spending Growth Limitation Adjustments _____ (B)

DOE Projected 2003-04 Resident Enrollment _____ (C)

2003-04 Per Pupil Budget at Cap = (B) / (C) _____ (D)

Per Pupil Tuition Adjustment Impact:

2003-04 Budgeted Tuition Amount _____ (E)

2002-03 Budgeted Tuition Amount _____ (F)

Increase in Budgeted Tuition = (E) - (F) _____ (G)

Per Pupil Tuition Increase = (G) / (C) _____ (H)

2003-04 Per Pupil Budget at Cap Less Per Pupil Tuition Increase = (D) - (H) _____ (I)

2002-03 Net Budget Per Pupil Calculation:

2002-03 Net Budget _____ (J)

2002-03 DOE Projected Resident Enrollment _____ (K)

2002-03 Per Pupil Net Budget = (J) / (K) _____ (L)

Difference between 2003-04 and 2002-03 per Pupil Amounts = (L) - (I) _____ (M)

If (M) is less than or equal to zero, stop here.

If (M) is greater than zero, continue to calculate adjustment eligibility amount.

Maximum Eligible for Adjustment = Difference times 2003-04 Projected Enrollment = (M) * (C) _____ (N)

Spending Growth Limitation Amount = Lesser of (A), (G), or (N) _____ (O)

The budgeted tuition amounts have been verified and the district request for a Commissioner spending growth limitation adjustment for Increase in Tuition is recommended.

County Superintendent

Date

H. REPORT OF MAXIMUM PERMITTED NET BUDGET AFTER SPENDING GROWTH LIMITATION ADJUSTMENTS AND BANKED CAP

The report of maximum permitted net budget after spending growth limitation adjustments summarizes the statutory and Commissioner spending growth limitations and banked cap requested and compares the maximum permitted net budget after spending growth limitation adjustments to the spending growth limitation using the minimum tax levy. The sample of this report follows the next section. The greater of these two amounts will appear on line 23 of the net budget cap worksheet (line 24 for Abbott districts).

I. DECISION CRITERIA

Spending growth limitation adjustment materials generated by the budget program must be submitted to support the amount of the statutory and Commissioner spending growth limitation adjustment requests. A copy of the worksheet for each of the statutory and Commissioner spending growth limitation adjustment criteria being requested as well as the additional materials listed in G. above, and the report of maximum permitted net budget after spending growth limitation adjustments must be submitted to the county superintendent.

The Spending Growth Limitation Summary summarizes the total amount of the individual worksheets. A sample follows this section. The county superintendent will review the materials and make his/her recommendation to the Commissioner.

Under N.J.A.C. 6A:23-8.6(c), a condition of a Commissioner spending growth limitation adjustment approval will require the appropriation of available general fund free balance in excess of 3% or \$75,000, whichever is greater, unless the district meets certain criteria. The Commissioner will not approve the deposit of any excess unreserved general fund balance into a capital reserve account or maintenance reserve account for any district subject to this provision.

The calculation of the 3% excess is performed by the budget software. A sample of the worksheet follows this section.

Districts with proposed base budgets that include no increase in tax levy and also reflect per pupil spending amounts that are below the minimum T&E range are not subject to the 3% calculation. The per pupil spending amount calculation includes an adjustment for resident pupils sent under a formal sending/receiving relationship. Information on resident pupils sent is delineated between kindergarten, grades 1-5, grades 6-8, and grades 9-12 and is used by the budget program to calculate the district's adjusted weighted resident enrollment that is used in the per pupil resident spending calculation. If the proposed base budget tax levy represents an increase over the prior year or the calculated per pupil resident spending amount equals or exceeds \$7,897, the software will calculate the 3% excess amount, if any.

Report of Maximum Permitted Net Budget After SGLA and Banked Cap

Maximum Permitted Net Budget Before Adjustments	_____	(A)
Statutory Spending Growth Limitation Adjustments:		
Changes in Enrollment - from Worksheet Line (I)	_____	(B)
Capital Outlay Expenditures - from Worksheet Line (I)	_____	(C)
Non-Remote Pupil Transportation Costs - from Worksheet Line (K)	_____	(D)
* Special Education Costs in Excess of \$40,000 Per Pupil - from Worksheet Line (K)	_____	(E)
Opening a New School Facility in the Budget year – from Worksheet Line (C)	_____	(F)
Banked Cap – from Worksheet Line (K)	_____	(G)
Commissioner Spending Growth Limitation Adjustments:		
* Use of Early Childhood Program Aid - from Worksheet Line (H)	_____	(H)
* Increase in Tuition Paid Under NJSA 18A:38-19 - from Worksheet Line (O)	_____	(I)
Use of Demonstrably Effective Program Aid - from Worksheet Line (F)	_____	(J)
Maximum Permitted Net Budget After Spending Growth Limitation Adjustments		
The sum of (A) through (J)	_____	(K)
<u>Spending Limitation Using Minimum Tax Levy:</u>		
Minimum Tax Levy per Calculation – from Worksheet Line (C) - Abbotts -Line (E)	_____	(L)
Plus:		
Core Curriculum Standards Aid	Line 280, col. 4	
Supplemental Core Curriculum Standards Aid	Line 281, col. 4	
Abbott Parity Remedy Aid	Line 283, col. 4	
Stabilization Aid	Line 340, col. 4	
Supplemental Stabilization Aid	Line 341, col. 4	
Budgeted Fund Balance - General Fund	Line 121, col. 4	
Miscellaneous Local Revenue:		
Transfers from Other Funds	Line 140, col. 4	
Other Local Governmental Units – Unrestricted	Line 191, col. 4	
Non-Resident Fees	Line 230, col. 4	
Unrestricted Miscellaneous Revenues	Line 253, col. 4	
Unrestricted Revenues from Intermediate Sources	Line 272, col. 4	
Transportation Aid	Line 300, col. 4	
Special Education Aid	Line 310, col. 4	
Bilingual Education	Line 320, col. 4	
County Vocational Education Program Aid	Line 350, col. 4	
Post-Secondary Vocational Program Aid	Line 352, col. 4	
Consolidated Aid	State aid preload	
Early Childhood Program Aid	Line 425, col. 4	
Demonstrably Effective Program Aid	Line 426, col. 4	
Instructional Supplement Aid	Line 428, col. 4	
Total = Spending Growth Limitation Using Minimum Tax Levy	_____	(M)
2003-04 Maximum Permitted Net Budget - Greater of (K) or (M)	_____	(N)
* Not applicable for Vocational Districts		

**SPENDING GROWTH LIMITATION SUMMARY
2003-04**

District _____

County _____

1. BASIC INFORMATION

	STATUTORY ADJUSTMENTS	CAP BANKING ADJUSTMENTS	COMMISSIONER ADJUSTMENTS	TOTAL
A. 2003-04 Maximum Permitted Net Budget Before Adjustments				\$ _____
B. Proposed Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
C. Proposed 2003-04 Net Budget (A plus B) exclusive of separate proposal(s).				\$ _____

2. STATUTORY ADJUSTMENT REQUEST DUE TO:

A. Changes in Enrollment	\$ _____
B. Capital Outlay Expenditures	\$ _____
C. Non- Remote Transportation Costs	\$ _____
D. Special Ed Costs in Excess of \$40,000	\$ _____
E. New School Costs	\$ _____

3. CAP BANKING

A. Use of Banked Cap	\$ _____
----------------------	----------

4. COMMISSIONER ADJUSTMENT REQUEST DUE TO:

A. Use of Early Childhood Program Aid	\$ _____
B. Use of Demonstrably Effective Program aid	\$ _____
C. Increase in tuition paid under N.J.S.A. 18A:38-19	\$ _____

5. RECOMMENDED ADJUSTMENT APPROVAL:

A. Sum of A, B and/or Statutory Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
B. Suggested reallocations (attach rationale)	\$ _____	\$ _____	\$ _____	\$ _____
C. Recommended adjustment amount (A minus B)	\$ _____	\$ _____	\$ _____	\$ _____

**6. USE OF GENERAL FUND FREE BALANCE - Applicable to Districts with
with Commissioner Adjustment Requests**

A. Estimated General Fund Free Balance 6/30/03	\$ _____
B. Excess Surplus - Commissioner SGLA	\$ _____
C. Amount of General Fund Free Balance Appropriated for 2003-04	\$ _____

County Superintendent _____

Date _____

**3% Surplus Calculation
Commissioner SGLAs**

Change in Proposed General Fund Tax Levy:

2003-04 General Fund Tax Levy	Line 150, col. 4 (Reg) or Line 160, col. 4 (Voc)	(A1)
2002-03 General Fund Tax Levy	Line 150, col. 3 (Reg) or Line 150, col. 3 (Voc)	(A2)
Difference ((A1) minus (A2))		(A3)

If (A3) is greater than zero skip to 3% calculation. If less than or equal to zero, complete

Per Pupil Spending Calculation shown below:

Per Pupil Spending Calculation

2003-04 Maximum Permitted Net Budget Before Adjustments		(B1)
---	--	------

Less 2003-04:

Transportation Aid	Line 300, col. 4	
Special Education Aid	Line 310, col. 4	
Bilingual Education	Line 320, col. 4	
County Vocational Education Program Aid (Vocational only)	Line 350, col. 4	
Post-Secondary Vocational Program Aid (Vocational only)	Line 352, Col. 4	
Consolidated Aid	State aid preload	
Early Childhood Program Aid	Line 425, col. 4	
Demonstrably Effective Program Aid	Line 426, col. 4	
Instructional Supplement Aid	Line 428, col. 4	(B2)

2003-04 Regular Spending ((B1) minus (B2))		(B3)
--	--	------

Formal Sending/Receiving Adjustment:

2003-04 Budgeted Tuition Appropriations		(B4)
---	--	------

2003-04 Adjusted Regular Spending ((B3) minus (B4))		(B5)
---	--	------

2003-04 Projected Weighted Resident Enrollment		(C1)
--	--	------

Less Resident Pupils Sent - Formal Sending/Receiving:

Kindergarten	_ times .5		
Grades 1-5	_ times 1		
Grades 6-8	_ times 1.04		
Grades 9-12	_ times 1.11		(C2)

Adjusted Weighted Resident Enrollment ((C1) minus (C2))		(C3)
---	--	------

Per Pupil Resident Spending ((B5) / (C3))		(D)
---	--	-----

If (D) is less than \$7,897 stop here; 3% Surplus Appropriation Requirement Does Not Apply

If (D) is greater than or equal to \$7,897, complete 3% calculation

3% Calculation

Estimated General Fund Balance @ 6/30/03		(E1)
--	--	------

(From Line 1650 col. 2 + col. 4 + col. 6)

Less: Impact Aid Adjustment		(E2)
-----------------------------	--	------

Reserved Fund Balance - Purpose beyond 2003-04

Purpose		Amount	(E3)
---------	--	--------	------

Adjusted Estimate @ 6/30/03 ((E1) minus (E2) minus (E3))		(E4)
--	--	------

2003-04 General Fund Budget (From line 9470, col. 4)		(F)
--	--	-----

Greater of .03 x (F) \$ _____ or \$75,000		(G)
---	--	-----

Excess Surplus - Commissioner SGLA ((E4) minus (G))		(H)
---	--	-----

If (G) is greater than (E4) enter -0- and stop here

Actual Appropriation in Budget (line 121, col. 4) must equal or exceed amount shown on (H).

No excess surplus deposit may be made to the capital reserve account or maintenance reserve account (recap lines 1653, col. 3 and col. 5 must be (-0-))

J. SPENDING GROWTH LIMITATION ADJUSTMENT APPEALS

The decisions made by the Commissioner pursuant to N.J.S.A. 18A:7F-5d in the approval of spending growth limitation adjustments may be appealed to the State Board of Education.

K. PUBLIC HEARING

Districts applying for spending growth limitation adjustments should schedule the public hearing as late as possible to permit adequate time for the spending growth limitation adjustment review process and to allow the district adequate time to make any budget revisions which may be necessary after a decision is received concerning an application. Districts must revise a budget in a manner consistent with any decision on a spending growth limitation adjustment application.

L. RESPONSIBILITIES OF BOARDS OF EDUCATION

The board of education:

1. Must adopt a resolution seeking approval for a spending growth limitation adjustment. The resolution must refer to one or more of the specific justifications.
2. Must adopt a resolution seeking approval for use of banked cap and include the requisite information.
3. Must submit an original budget statement, supporting documentation, spending growth limitation adjustment materials, report of maximum permitted net budget after spending growth limitation adjustments and use of banked cap, and spending growth limitation adjustment summary report produced by the budget program with a copy of the Board resolution to the county superintendent.
4. Must be prepared to discuss the general fund free balance status with the county superintendent and the supporting information required to be submitted in Appendix E. Must also fully document any balances reserved for specific purposes; balances reserved for specific purposes require a resolution of the board of education.
5. Must be prepared to discuss the entire general fund budget to show that all increases are reasonable.
6. Must be prepared to discuss any proposed separate proposals to show all proposals are not required for T&E.
7. Will advertise the School District Budget Statement only after it has been approved by the county superintendent.

8. Includes in the advertised budget a Statement of Purpose if requesting withdrawal or deposit of capital reserve for excess costs or other capital projects.
9. May file an appeal of the Commissioner's decision on the spending growth limitation adjustment within seven days of receipt of the decision.
10. Cannot reduce the capital outlay appropriations specifically approved for the purposes of a spending growth limitation adjustment for capital outlay expenditures.

M. RESPONSIBILITIES OF THE COUNTY SUPERINTENDENT

1. Inform the applicable Regional Office of the names of the districts applying for spending growth limitation adjustments as soon as the applications are received.
2. Review the district's Net Budget Cap Worksheet for accuracy to determine that the base budget does not exceed the maximum permitted after spending growth limitation adjustment. (Item 24 is zero.)
3. Review the entire proposed budget.
4. Review the district's spending growth limitation adjustment worksheets and spending growth limitation adjustment summary and all of the appropriate attachments for accuracy and completeness.
5. Review and verify the district's general fund free balance status, including the supplemental information required in Appendix E. Make adjustments to the district's estimate of surplus balances and appropriation of fund balance in the proposed budget based on this review, if applicable.
6. Make specific written recommendations to the Commissioner concerning the district's spending growth limitation adjustment application. When making recommendations for reductions, ensure that any such reductions do not bring the proposed budget below the spending growth limitation adjustment using the minimum tax levy amount shown in the report of maximum permitted net budget after spending growth limitation adjustments.
7. Discuss with district personnel the Commissioner's decision concerning the district's spending growth limitation adjustment application and assist the district in making revisions to the proposed budget when part or all of a spending growth limitation adjustment is denied.

N. RESPONSIBILITIES OF THE COMMISSIONER

1. Review the county superintendent's written recommendations concerning the district's spending growth limitation adjustment application, all of the supporting information and make the final decision regarding any spending growth limitation adjustment amounts approved or disapproved.

2. Notify the district and the county superintendent of the decision.
3. Certify the record of the spending growth limitation adjustment determination to the State Board within three days of a notice of appeal.

O. ADDITIONAL SPENDING PROPOSALS

N.J.S.A. 18A:7F-5d provides the authority for districts to submit at the annual school election a separate proposal or proposals for additional funds. The wording of separate proposal(s) to the voters or board of school estimate for additional funds requires interpretive statements specifically identifying the program purposes for which the proposed funds will be used. Districts considering submission of an additional spending proposal should review the related administrative code shown below:

6A:23-8.5 Additional spending proposals

(a) A district board of education may, as appropriate, submit to the voters at the annual school budget election, or to the board of school estimate, a separate proposal or proposals for additional general fund tax levies which may be in excess of its adjusted spending growth limitation determined pursuant to N.J.S.A. 18A:7F-5d. The district board of education shall not include in such proposal or proposals:

1. Any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards);
2. Proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b; or
3. Any proposed expenditures for items to be utilized as the local share or to reduce the total costs of a school facilities project receiving State debt service aid of a school facilities project pursuant to N.J.A.C. 6A:26-3.7(d).

(b) The district board of education shall frame and adopt, by a recorded roll call majority vote of its full membership, the content of the question or questions to be submitted so that each specific purpose is submitted in a separate question, or all or any number of them are submitted in one question. The district board of education shall submit to the county superintendent a copy of any such formally adopted question or questions and include it as a part of the legal notice of public hearing on the budget pursuant to N.J.S.A. 18A:22-28, posted at the public hearing held on the budget pursuant to N.J.S.A. 18A:22-29 and printed on the sample ballot pursuant to N.J.S.A. 19:60-10.

(c) The district board of education shall frame each question to contain a description of the specific purpose or purposes to be achieved and the amount of general fund tax levy to be raised and expended. The district board of education shall also include in the sample ballot a statement that the proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

(d) A district board of education shall frame each question to request sufficient funds to carry out the specific purpose or purposes contained therein. A district board of education shall include in the base budget only those funds for purposes that can be implemented without the approval of a separate question.

(e) Pursuant to N.J.S.A. 18A:7F-5d(10), proposed expenditures which are rejected by the local voters and which are not restored by the local governing body or bodies, or rejections by a board of school estimate, are final and application for restoration pursuant to N.J.A.C. 6A:23-8.9 is prohibited.

(f) A district board of education shall not modify the base budget to execute such purposes pursuant to (e) above, except as allowed in (j) below.

(g) A district board of education shall use amounts approved by the local voters or board of school estimate, or amounts restored by the municipal governing body or bodies after rejection by the local voters exclusively for the purpose or purposes contained in the associated question.

1. If multiple purposes are approved, a board of education may approve a transfer of amounts among purposes, if necessary, as long as all purposes in the statement originally approved by the local voters or board of school estimate can be completed.

(h) A district board of education shall maintain a separate accounting of expenditures for each question, and approved amounts which remain unexpended or unencumbered at the end of the school year shall either be anticipated as a part of the designated general fund balance of the subsequent school year budget or reserved and designated in the second subsequent school year budget.

(i) A district board of education shall submit to the Commissioner amounts approved by the local voters or board of school estimate or amounts restored by the municipal governing body or bodies after rejection by the local voters both separately as proposed and approved, and as part of the final overall budget certified for taxes. If the amount restored by the municipal governing body or bodies is insufficient to complete the project or projects as submitted, the district board of education shall not use the monies for general fund purposes and shall reserve and designate the monies in the second subsequent school year budget.

(j) Purposes for amounts not restored by the municipal governing body or bodies after rejection by the local voters may be implemented in the budget year through a donation or contribution from an external source, other than the district board of education, only if such implementation will not require funding by the district board of education in subsequent budget years.

The language for the ballot question is in Section I. Shown below is a sample advertisement for a proposal for additional funds for the expansion of an existing music program:

In addition to the regular advertised budget, the board of education pursuant to N.J.S.A. 18A:7F-5d(10) will seek approval from the district's legal voters (or board of school estimate) to raise an additional \$297,900 for the expansion of our existing music program. The additional levy will provide funds for four new teachers, two aides, supplies, textbooks, and the employee benefits related to the new positions. The taxes, if raised will be used exclusively for this purpose. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

Districts seeking additional funds from the voters or board of school estimate in excess of the maximum permitted net budget after adjustment must submit the Separate Proposal Summary Report which documents the intended purpose(s) and amount(s) of any separate proposal(s) being submitted to the voters or board of school estimate. The 3% surplus requirement applies only to Commissioner spending growth limitation adjustment requests.

A sample of the Separate Proposal Summary Report follows this section.

As required by N.J.A.C. 6A:23-8.5(i), the additional proposal amounts approved by the local voters or board of school estimate or amounts restored by the municipal governing

body or bodies after rejection by the local voters must be submitted to the Commissioner both separately as proposed and approved and as part of the final overall budget certified for taxes. That is, the budget program must be updated to produce a formal state prescribed budget statement merging any approved additional proposals with the base budget amount. The merged budget will reflect the total approved tax levies, detailed appropriations and other data required on the state prescribed budget statement. Supporting Documentation Items 4 and 6 must be updated if the voter/board of school estimate separate proposal included amounts for tuition, operations and maintenance, facilities acquisition and construction services. Do not update Items 7 or 14 - they will not be transferred to the DOE via the DOENET. Also, only those approved additional proposal amounts are to be transmitted to the department.

The Separate Proposal Summary sheet must be updated to reflect only approved amounts. Thus, the amount shown on Item 24 of the net budget cap worksheet of the merged budget must agree with the total shown on the revised Separate Proposal Summary sheet. Districts will also be required to submit an itemized accounting for the approved separate proposals.

If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration.

If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county superintendent.

SEPARATE PROPOSAL SUMMARY
2003-04

<u>Description of Purpose</u>	<u>Amount</u>
1. _____ _____	_____
2. _____ _____	_____
3. _____ _____	_____
4. _____ _____	_____
5. _____ _____	_____
Total	_____

The purposes of the above proposals have been reviewed in conjunction with the review of the district's base budget. My review indicates that the separate proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards established pursuant to N.J.S.A. 18A:7F-4a (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b when the amounts contained in the base budget for those items are less than that contained in the efficiency standards established pursuant to N.J.S.A. 18A:7F-4b.

County Superintendent

Date